



## GENERAL INSTRUCTIONS

### NEW SINCE 2010:

**Failure to Pay by Electronic Means.** Effective August 13, 2010 the NH Legislature expanded RSA 21-J:33 by inserting section III. This new provision states that in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI, a penalty shall be added to the amount of tax due equal to 5 percent of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay was due to reasonable cause and not willful neglect of the taxpayer.

**Check 21:** When you provide a check as payment, you authorize the State of New Hampshire to either use the information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check. For inquiries, call (603) 230-5000.

### WHO MUST FILE A BET RETURN

Every for-profit or non-profit enterprise or organization engaged in or carrying on any business activity inside New Hampshire which meets the following criteria, during the taxable period, must file a Business Enterprise Tax return:

A. If your total gross business receipts was in excess of **\$200,000** for taxable periods ending on or after December 31, 2013, then you are required to file a BET return, regardless of B below .

B. If your total **gross business receipts** was **\$200,000** or less, use the following worksheet to determine if your enterprise value tax base is greater than **\$100,000**:

- |  |             |
|--|-------------|
| 1. Total dividends paid:               | 1. \$ _____ |
| 2. Total compensation paid or accrued: | 2. \$ _____ |
| 3. Total interest paid or accrued:     | 3. \$ _____ |
| 4. Sum of Lines 1, 2 and 3:            | 4. \$ _____ |

If Line 4 is greater than **\$100,000**, you are required to file a BET return.

**Note:** For taxable periods ending before December 31, 2013, the filing thresholds for BET filings were gross business receipts in excess of \$150,000 or an enterprise value tax base greater than \$75,000.

C. Section 501(c)(3) of the IRC non-profit organizations are not required to file unless they engage in an unrelated business activity under Section 513 of the IRC.

**Form BT-Summary must be filed by all Business Organizations.**

### BET FORMS TO FILE

BT-Summary is filed by all organizations that have either a BPT or BET filing requirement.

Form BET is filed by all other organizations, including corporations, partnerships, fiduciaries, proprietorships, and non-profits.

### WHO MUST FILE A BPT RETURN

All business organizations, including corporations, fiduciaries, partnerships, proprietorships, combined groups, and homeowners' associations must file a Business Profits Tax return provided they are carrying on business activity inside New Hampshire and their gross business income from everywhere is in excess of \$50,000.

"Gross business income" means all income for federal income tax purposes from whatever source derived including but not limited to: total sales, total rents, gross proceeds from the sale of assets, etc., before deducting any costs or expenses. **Even if there is no profit, a return must be filed when the gross business income exceeds \$50,000.** Combined filers should see NH-1120-WE General Instructions for additional filing requirements to file a combined report.

Grantor Trusts: Income from Grantor Trusts (Section 671 of the US Internal Revenue Code) shall be included in the Business Profits Tax return of the owner(s).

### INTERNAL REVENUE CODE (IRC) AND NEW HAMPSHIRE RECONCILIATION

The New Hampshire Legislature has not changed the current business tax laws to conform with the federal tax law changes. The Internal Revenue Code (IRC) reference remains the Code **in effect on December 31, 2000**. Therefore, if changes are used on your federal filing, business taxpayers must recalculate their New Hampshire gross business profits utilizing the appropriate lines on the New Hampshire Business Tax return. Effective for assets placed in service on or after January 1, 2012 the amount of IRC §179 deduction allowed shall not exceed \$25,000.

### S-CORP FILERS

New Hampshire treats subchapter "S" corporations as if they were "C" corporations. All S-corporations are required to complete Form DP-120, Computation of "S" Corporation Gross Business Profits. Returns filed without a Form DP-120 will be incomplete and may be returned to the taxpayer.

### SINGLE MEMBER LIMITED LIABILITY COMPANIES

For NH taxation purposes, an SMLLC is recognized as an entity separate from its member. An SMLLC is required to report and file NH taxable activities at the entity level. An SMLLC is required by law to file a NH tax return even though the SMLLC does not file a separate federal tax return.

An SMLLC that is not disregarded for federal purposes shall file the same tax classification as it does for federal taxation.



## **INSTRUCTIONS - continued**

An SMLLC that is disregarded for purposes of federal taxation shall file its business tax return using:

- Form NH1120, "Corporate Business Profits Tax Return", if the member is a corporation;
- Form NH1040, "Proprietorship Business Profits Tax Return", if the member is an individual;
- Form NH1065, "Partnership Business Profits Tax Return", if the member is a partnership.
- Form NH1041, "Fiduciary Business Profits Tax Return", if the member is a trust.

If the SMLLC does **not** have a Federal Employer Identification Number (FEIN); shares a taxpayer identification number with another entity; or is not required to obtain a FEIN, Social Security Number (SSN) or an individual taxpayer identification number issued by the Internal Revenue Service. **THE SMLLC MUST USE A DEPARTMENT IDENTIFICATION NUMBER (DIN) WHEN FILING ALL TAX RELATED DOCUMENTS.** Form DP-200 shall be used to apply for a DIN.

**Your DIN shall be used in place of the entity's FEIN. When filing all future documents, the DIN shall be entered wherever FEINs or SSNs are required.**

### **REQUIRED NH FORMS AND ATTACHMENTS**

- Business organizations with a federal tax classification of S Corp must file a NH Form DP-120.

### **REQUIRED FEDERAL FORMS AND SCHEDULES**

A complete and legible copy of the federal income tax return and applicable federal forms, consolidating schedules and supporting schedules, must accompany all Business Profits Tax (BPT) returns.

- Form NH-1120 Corporation BPT Return must have the federal Form 1120 or 1120S, pages 1-5 and all other applicable forms and supporting schedules. Corporations may submit the consolidating schedules and supporting schedules using a Compact Disc (CD) only in a PDF or PDF compatible format.
- Form NH-1040, Proprietorship BPT Return must have federal Form 1040 Schedules C, D, E, F, Form 4562, Form 4797, and Form 6252 if applicable.
- Form NH-1065, Partnership BPT Return must have federal Form 1065, pages 1-5 and all other applicable schedules.
- Form NH-1041, Fiduciary BPT Return must have federal Form 1041, pages 1-2 and all other applicable schedules.

Failure to attach all federal forms and schedules as required shall be deemed a failure to file a New Hampshire BPT Return and may subject the taxpayer to penalties.

### **OTHER REQUIRED FILINGS**

S-Corporations which have made actual or constructive distributions to its New Hampshire shareholders during the year must separately file Form DP-9.

### **SEPARATE FILING THRESHOLDS**

There are different filing criteria for the Business Enterprise Tax (BET) and the BPT. You must determine whether or not you are required to file for each tax independent of your filing requirement for the other tax.

**IF YOU ARE REQUIRED TO FILE EITHER TAX, THEN YOU MUST FILE A BUSINESS TAX SUMMARY. THE BUSINESS TAX SUMMARY VERIFIES AND UPDATES BOTH THE BET AND/OR THE BPT RETURNS. FAILURE TO FILE A BUSINESS TAX SUMMARY WILL CONSTITUTE AN INCOMPLETE FILING OF THE BUSINESS TAX RETURNS.**

### **WHEN TO FILE**

**Calendar Year:** If the business organization files its federal return on a calendar year basis, then the BET return and/or BPT return is/are due and must be postmarked NO LATER than March 15th for corporations and April 15th for proprietorships, partnerships, and fiduciaries.

**Fiscal Year:** If the business organization files its federal return on a fiscal year basis, then the business organization must file the BET return and/or the BPT return based on the same taxable period. The corporate returns are due and must be postmarked NO LATER than the 15th day of the third month following the close of the fiscal period. The proprietorship, partnership and fiduciary returns are due the 15th day of the 4th month following the close of the taxable period.

**For Non-Profit Organizations:** The returns are due and MUST be postmarked NO LATER than the 15th day of the fifth month following the close of the taxable period.

### **EXTENSION TO FILE**

New Hampshire does not require a taxpayer to file an application for an automatic 7-month extension of time to file provided that the taxpayer as paid 100% of both the BET and the BPT determined to be due by the due date of the tax. **Do not file an extension with no amount due.**

If you need to make an additional payment in order to have paid 100% of the taxes determined to be due, then you may file your payment on-line at [www.nh.gov/revenue](http://www.nh.gov/revenue) or file a payment and application for 7 month extension of time to file a business tax return, Form BT-EXT. The payment must be postmarked or received on or before the original due date of the return. Failure to pay 100% of the taxes determined to be due by the original due date may result in the assessment of penalties.

### **WHERE TO FILE (FORMS MAY NOT BE FILED BY FAX)**

MAIL RETURNS TO: NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

MAIL EXTENSIONS TO: NH DRA  
PO BOX 1201  
CONCORD NH 03302-1201

MAIL ESTIMATES TO: NH DRA  
PO BOX 1265  
CONCORD NH 03302-1265



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**INSTRUCTIONS - continued**

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**NEED HELP?**

Call the Central Taxpayer Services Office at (603) 230-5000, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, Federal Employer Identification Number or Social Security Number, the name of a contact person and a daytime telephone number.

**NEED FORMS?**

To obtain additional forms or forms not contained in this booklet, you may access our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or call the forms line at (603) 230-5001.

**ESTIMATED BPT & BET PAYMENTS**

Every entity required to file a BPT return and/or a BET return must also make quarterly estimated tax payments for each individual tax for its subsequent taxable period, unless the **ANNUAL** estimated tax for the subsequent taxable period is less than \$200 for BPT and \$260 for BET (for taxable periods before December 31, 2013 BET estimated tax payments are required unless the **ANNUAL** estimated tax is less than \$200).

However, if at the end of any quarter the estimated tax for the year exceeds \$200 for BPT or \$260 for BET, an estimated tax payment must be filed. The quarterly estimates are 25% of the estimated tax liability. See the instructions with the Estimated Business Tax Form for exceptions and penalties for non-compliance.

**REFERENCES TO FEDERAL FORMS**

All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the line description or contact the Department at (603) 230-5000.

**CONFIDENTIAL INFORMATION**

Disclosure of Federal Employer Identification Numbers (FEIN) and Social Security Numbers (SSN) is mandatory under N.H. Code of Admin. Rules, Rev. 2903.02(c). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c) (2) (C) (i).

Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

The failure to provide FEINs and SSNs may result in the rejection of a return or application. The failure to timely file a return or application complete with SSNs may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

**AMENDED RETURNS**

If you discover an error on your BET and/or BPT return(s) after filing, amended returns should be promptly filed by completing a corrected Form BT-SUMMARY and the appropriate BET and/or BPT returns. You should check the "AMENDED" block in STEP 2 on the Business Tax Summary. **AMENDED RETURNS MUST HAVE ALL APPLICABLE SCHEDULES AND FEDERAL PAGES ATTACHED TO BE DEEMED A COMPLETE AMENDED RETURN.** For changes made by the Internal Revenue Service for this year, see STEP 2 on the Business Tax Summary.

If you need to amend prior year BET and/or BPT return(s) and you need forms, you may access our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or call the forms line at (603) 230-5001.

You may not file an amended return for Net Operating Loss (NOL) carryback.

**ROUNDING OFF**

Money items on all BET and BPT forms may be rounded off to the nearest whole dollar.



## INSTRUCTIONS

### STEP 1: NAME, ADDRESS, SOCIAL SECURITY OR FEDERAL EMPLOYER IDENTIFICATION NUMBER

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

PRINT the taxpayer's name, address, taxpayer identification number [Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN)] and principal business activity code in the spaces provided.

Enter spouse's name and SSN in the spaces provided for jointly owned property. SSNs are required pursuant to the authority granted by 42 U.S.C.S., Section 405 (c)(2)(C)(i). Where SSNs or FEINs are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

### STEP 2: RETURN TYPE AND FEDERAL INFORMATION

Check the Yes or No box to indicate if you are required to file a Business Enterprise Tax (BET) Return. Enterprises with more than \$200,000 of gross business receipts from all their activities or an enterprise value tax base of more than \$100,000 are required to file a BET Return with this Business Tax Summary Form. The BET is a 0.75% tax assessed on the taxable enterprise value tax base, after special adjustments and apportionments, the BET is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid by the business enterprise.

Check the Yes or No box to indicate if you are required to file a Business Profits Tax (BPT) Return. Businesses carrying on business activity within NH are subject to BPT unless they have \$50,000 or less of gross business income from all their activities. The BPT is an 8.5% tax assessed on taxable business profits from conducting business activity within NH.

Check the entity type which corresponds to your organizational structure. In the case of a Limited Liability Company (LLC), check the tax classification that corresponds to the federal return used to report the income and deductions to the IRS.

Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE taxable period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer has business activity in New Hampshire.

Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the taxable periods examined by the IRS on the line provided. Enter up to 5 years (MMCCYY) with no spaces between the years (ex. MMCCYYMMCCYY). To report IRS adjustments you must submit the Report of Change (ROC) form under separate cover. These and other forms are available on our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or call (603) 230-5001.

### STEP 3: COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.

### STEP 4: CALCULATE YOUR BALANCE DUE OR OVERPAYMENT

Line 1(a) Enter the amount of your BET net of statutory credits.

Line 1(b) Enter the amount of your BPT net of statutory credits.

Line 1(c) Enter the sum of Lines 1(a) and 1(b).

Line 2(a) Enter the amount paid with application for extension, Form BT-EXT. Include extension payments made electronically.

Line 2(b) Enter estimated payments to be applied to this taxable period. Include estimate payments made electronically.

Line 2(c) Enter the prior tax period overpayment that was carried forward to this taxable period.

Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.

Line 2(e) Enter the total of Lines 2(a) through 2(d).

Line 3 Enter the amount of Line 1(c) minus Line 2(e). Show a negative amount using a minus sign, e.g., -50.

Line 4 Additions to tax are calculated on the individual taxes. Complete the following calculations to determine the amount due, if applicable, for each line.

Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Enter result on Line 4(a).

$$\frac{\text{Tax Due (line 3)}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Daily Decimal Rate Equivalent}} = \text{Interest due}$$

**NOTE:** The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:



**New Hampshire**  
Department of  
Revenue Administration

**BUSINESS TAX  
SUMMARY INSTRUCTIONS**

**INSTRUCTIONS - continued**

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2014 - 12/31/2014	5%	.000137
1/1/2013 - 12/31/2013	5%	.000137
1/1/2012 - 12/31/2012	6%	.000164
1/1/2011 - 12/31/2011	6%	.000164
1/1/2010 - 12/31/2010	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192

Contact the Department for applicable rates for any other tax periods.

Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 4(d) UNDERPAYMENT PENALTY: If Line 1(a) or 1(b) for taxable periods ending before December 31, 2013 is more than \$200 or for taxable periods ending on or after December 31, 2013 if Line 1(a) is more than \$260 or Line 1(b) is more than \$200 you were required to file estimated BPT and/or BET payments during the taxable period. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimates payments, complete and **attach** Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained from our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling (603) 230-5001.

Line 4(e) Enter the total of Lines 4(a) through 4(d).

Line 5(a) Enter total of Line 3 and Line 4 for subtotal of amount due.

Line 5(b) Enter the amount of payments made electronically for this return only. Any extension or estimate payments made electronically should be included on Lines 2(a) and 2(b).

Line 5(c) Enter the amount of Line 5(a) minus Line 5(b). If result is less than zero, enter zero and go to line 6. **This is the balance due.** Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return(s). Enclose, but do not staple or tape, your payment with the Form BT-SUMMARY and attachments. To ensure the check is credited to the proper account, put your SSN, FEIN OR DIN on the check.

Line 6 If the total tax (Line 1(c)) plus interest and penalties (Line 4(e)) is less than the payments [(Line 2(e) plus Line 5(b))] then you have overpaid. Enter the amount overpaid.

Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, the entire overpayment will be refunded.

**STEP 5: SIGNATURE & POA'S**

The Form BT-SUMMARY and return(s) must be dated and signed in ink by the taxpayer or authorized agent.

If you are filing a joint return, then **both** you and your spouse or authorized agent must sign and date the return, in ink. If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink.

The preparer must also enter their Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Federal Preparer Tax Identification Number (PTIN) and their complete address. By checking the POA box, the taxpayer authorizes the staff of the DRA to discuss this return with the preparer listed on the front of the return. **This is a limited POA for this return only.** The Department may request a completed Form DP-2848 for discussion of any other tax period or matter.



**New Hampshire**  
Department of  
Revenue Administration

**BUSINESS ENTERPRISE TAX  
RETURN INSTRUCTIONS**

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**INSTRUCTIONS**

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**FORM BET** is required for all Corporations, Partnerships, Proprietorships, Estates, Trusts, Non-Profit ts, LLC's and Combined Groups to report Business Enterprise Tax.

**NAME, IDENTIFICATION NUMBER, AND TAXABLE PERIOD**

Whenever Federal Employer Identification Numbers (FEIN) or Social Security Numbers (SSN) are required, taxpayers who have been issued a Department Identification Number (DIN), shall use their DIN only, and not the FEIN or SSN.

At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.

**FORM BET:** PRINT the Corporate, Partnership, Proprietorship, Estate, Trust, Non-Profit, or LLC name in the appropriate space provided. Combined filers PRINT the Principal NH Business Organization's name. Enter the FEIN, SSN, or DIN in the space provided.

On the new line for "Total Gross Business Receipts for this business organization" enter the total of all income for federal income tax purposes from whatever source derived in the conduct of business activity as defined in RSA 77-E:1,X.

**BET-80 APPORTIONMENT**

If your business activity is conducted both inside and outside New Hampshire and is subject to tax in another state, whether or not actually imposed by the state, complete Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, to determine the values for Lines 1, 2 and 3 of the Form BET.

**Note:** Combined group filers are required to complete the BET-80-WE to account for each individual nexus entity to determine the values for Lines 1, 2, and 3 of the Form BET.

BET Nexus differs from BPT Nexus (see RSA 77-E).

If both you and your spouse conduct separate business activities both inside and outside New Hampshire, then each must complete a **separate Form BET-80** (which may be obtained by accessing our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling (603) 230-5001).

After completing Form BET-80, enter the amount from Line 17 on Line 1 of your Form BET. Enter the amount from Line 24 on Line 2 of your Form BET. Enter the amount from Line 29 on Line 3 of your Form BET. Proceed to Line 4.

**COMPUTE THE TAXABLE ENTERPRISE VALUE TAX BASE**

If business activity was both **inside and outside** NH:

- Line 1 Enter the total amount from the BET-80, Line 17\*
- Line 2 Enter the total amount from the BET-80, Line 24\*
- Line 3 Enter the total amount from the BET-80, Line 29\*
- Line 4 Enter the sum of Lines 1, 2, and 3.

\* Combined filers must transfer the amounts from BET-80-WE Lines 17 (a), 24 (a) and 29 (a) respectively.

If business activity was **100% inside** New Hampshire:

- Line 1 Enter the total dividends paid.
- Line 2 Enter the total compensation on wages paid or accrued.
- Line 3 Enter the total interest paid or accrued.
- Line 4 Enter the sum of Lines 1, 2, and 3.

**LINE 1: DIVIDENDS PAID**

Enter the amount of dividends paid.

**LINE 2: COMPENSATION AND WAGES PAID OR ACCRUED**

Enter the amount of compensation paid or accrued, per RSA 77-E:1, V, including deferred compensation. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers, or directors of the business enterprise and subject to or specifically exempt from withholding under Section 3401 of the IRC.

The compensation amount entered on Line 2 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. It should also include any net earnings from self-employment subject to tax under Section 1401 of the IRC to the extent it was not included in the amount of any deduction taken under the Business Profits Tax (BPT) pursuant to RSA 77-A:4,III in the taxable period. Regarding partnerships, the net earnings from self-employment do include a partner's distributive share of the partnership earnings.

**LINE 3: INTEREST PAID OR ACCRUED**

Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means: all amounts paid or accrued for the use or forbearance of money or property.



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**INSTRUCTIONS - continued**

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**LINE 4: TAXABLE ENTERPRISE VALUE TAX BASE**

Enter the sum of Lines 1, 2 and 3.

**CALCULATE YOUR TAX**

**LINE 5: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX**

Multiply Line 4 by .0075.

Line 5 is the sum of Line 5(a), column A & B.

**LINE 6: STATUTORY CREDITS**

Use Form DP-160 to determine your credits to be used against your BET liability.

**LINE 7: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX BALANCE DUE**

Enter the amount of Line 5 minus Line 6. **IF NEGATIVE, ENTER ZERO.**

**ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BT-SUMMARY.**